

## 7A Am. Jur. 2d Automobiles § 70

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### Automobiles and Highway Traffic

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### III. Licensing, Taxation, and Registration

#### A. Vehicles

##### 2. Power to License or Tax

###### c. Power of Municipalities or Political Subdivisions of the State

## § 70. Double taxation

[Topic Summary](#) | [Correlation Table](#) | [References](#)

### West's Key Number Digest

West's Key Number Digest, Automobiles 97, 102

Constitutional provisions prohibiting double taxation are not violated by statutes imposing a license or registration fee or tax upon motor vehicles that are already subject to an ad valorem tax.<sup>1</sup> Without violating constitutional provisions against double taxation, a municipality may, when authorized by statute, impose a license tax for the use of its streets by vehicles, for the purpose of revenue, although such vehicles are already taxed as property at their full value.<sup>2</sup>

In levying license fees upon automobiles for highway purposes, the state may exempt them from other taxation as against a municipality which might otherwise have levied a personal property tax on them, notwithstanding the whole revenue realized by the license tax is not to be expended on highways in the municipality.<sup>3</sup>

While there is some contrary authority,<sup>4</sup> a tax upon the operation of a vehicle on the public highways is not considered double taxation when imposed upon one who has already paid an occupation tax or privilege tax upon a business involving the use of the same vehicle, because the use of the highways is a privilege separate from that of the conduct of the business,<sup>5</sup> or because the imposition of a fee upon the operation of the vehicle is an exercise of the police power.<sup>6</sup>

A license fee imposed by a state is not rendered invalid by the fact that the owner of the vehicle is already required to pay a city license tax.<sup>7</sup>

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Footnotes

- 1                   Ex parte Schuler, 167 Cal. 282, 139 P. 685 (1914).
- 2                   Carley & Hamilton v. Snook, 281 U.S. 66, 50 S. Ct. 204, 74 L. Ed. 704, 68 A.L.R. 194 (1930).
- 3                   State v. Wetz, 40 N.D. 299, 168 N.W. 835, 5 A.L.R. 731 (1918).
- 4                   City of Newport v. Fitzer, 131 Ky. 544, 115 S.W. 742 (1909).  
Where an owner-operator has paid the tax imposed on his tractor, a trucking company may use the tractor without having to pay any further tax. *B&T Express, Inc. v. Pub. Util. Comm.*, 145 Ohio App. 3d 656, 763 N.E.2d 1241 (10th Dist. Franklin County 2001).
- 5                   City of Enterprise v. Fleming, 240 Ala. 460, 199 So. 691 (1940); *Derst Baking Co. v. Mayor and Aldermen of City of Savannah*, 180 Ga. 510, 179 S.E. 763 (1935).
- 6                   *Hertz Drivurself Stations v. City of Louisville*, 294 Ky. 568, 172 S.W.2d 207, 147 A.L.R. 306 (1943).
- 7                   Carley & Hamilton v. Snook, 281 U.S. 66, 50 S. Ct. 204, 74 L. Ed. 704, 68 A.L.R. 194 (1930).

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